UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
MARKETING QUOTA SECTIONMARKETING QUOTA INSTRUCTIONS
(Flue-cured Tobacco, 1941-42 Marketing Year)

These instructions set forth the manner of handling records and reports used in connection with the marketing quota program (flue-cured tobacco, 1941-42 marketing year). The responsibilities of warehousemen, dealers and field assistants are outlined in that order. Section IV of these instructions lists the forms and reports to be used, together with instructions for the preparation of such forms and reports.

I Warehousemen

The responsibilities of warehousemen with respect to records, reports and payment of penalties are as follows:

1. To obtain a memorandum of sale (or a memorandum of sale cleared without marketing card) to cover each marketing of farm tobacco through the warehouse.
2. To obtain Form 41-Tob-64, Bill of Nonwarehouse Sale and a memorandum of sale for each lot of tobacco purchased by the warehouse from a farmer at any place other than a warehouse auction sale.
3. To obtain a listing on Form 41-Tob-62, Register of Suspended Sales to cover any marketing of farm tobacco at a warehouse sale that is not covered by a memorandum of sale by the end of the sale day.
4. To keep records so as to show the name of the person (and in the case of a sale for a farmer the name of the operator of the farm on which the tobacco was produced) for whom each lot of tobacco is marketed.
5. To keep records so as to identify all purchases and resales made for the warehouse leaf account and to maintain a separate account with respect to the amount of floor sweepings accumulated and the disposition of such floor sweepings.
6. To make appropriate entries on Forms 41-Tob-65, Dealer's Record, showing the total purchases and resales made by each dealer during each sale day at the warehouse.
7. To prepare a summary of each day's business on Form 41-Tob-66, Auction Warehouse Report.

8. To prepare Form 41-Tob-67, Report of Penalties, for each week in which any sales are made subject to penalty.
9. To submit to the Marketing Quota Section, Agricultural Adjustment Administration, Washington, D. C., all reports prepared during each week on Form 41-Tob-66 and Form 41-Tob-67 not later than the end of the next following calendar week, and to remit with such reports the penalty due.
10. To compute the amount of penalty on each excess memorandum of sale and each memorandum of sale cleared without marketing card.
11. To keep the check register or the check stubs so as to show thereon the serial number of the memorandum of sale (or memorandum of sale cleared without marketing card) identifying each marketing of farm tobacco for which a check is written.
12. To maintain records as provided under Section 25 of the Regulations (Form 41-Tob-56) and to make such records available for examination upon request by any representative of the Marketing Quota Section.

II Dealers

The responsibilities of dealers with respect to records, reports, and payment of penalties are as follows:

1. To obtain a memorandum of sale to cover each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
2. To obtain Form 41-Tob-64, Bill of Nonwarehouse Sale, for each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
3. To present the original of all bills of nonwarehouse sale to field assistants for the issuance of memoranda of sale and making of entries on Form 41-Tob-65, Dealer's Record.
4. To obtain Form 41-Tob-65, Dealer's Record, from a field assistant and to keep records on such forms showing all purchases and resales. This record is to be kept by each dealer who resells (in the form in which tobacco is ordinarily sold by farmers) more than 10 percent of the tobacco purchased by him, and in the case of any dealer who resells less than 10 percent of the tobacco purchased by him the record is to be kept with respect to any tobacco which such dealer purchases from farmers at any place other than a warehouse sale.
5. To prepare Form 41-Tob-67, Report of Penalties, for each week in which any tobacco subject to penalty is purchased.

6. To transmit to the Marketing Quota Section not later than the end of the calendar week following the week covered thereby all reports prepared on Form 41-Tob-65a and Form 41-Tob-67 and remit with such reports the penalty due. (The yellow copy of Form 41-Tob-65a will be forwarded to the Marketing Quota Section and the white copy will be retained by the dealer).
7. To maintain records as provided under Section 26 of the Regulations (Form 41-Tob-56), and to make such records available for examination upon request by any representative of the Marketing Quota Section.

III Field Assistants

Responsibilities of field assistants with respect to records and reports are as follows:

1. To issue memoranda of sale and memoranda of sale cleared without marketing card and to check all within quota memoranda of sale issued by warehousemen and scrap receiving points and their representatives.
2. To prepare Form 41-Tob-69, Field Assistant's Daily Report, covering each sale day for each warehouse.
3. To prepare Form 41-Tob-62, Register of Suspended Sale, listing all warehouse sales of farm tobacco which are not covered by a memorandum of sale, or a memorandum of sale cleared without marketing card, by the end of the sale day.
4. To issue Form 41-Tob-65, Dealer's Record, explain the use of such form, and to make entries thereon covering purchases made by dealers directly from farmers.
5. To supply warehousemen and dealers with all necessary forms and to assist them, insofar as time is available after performance of other duties, in maintaining records and preparing reports.
6. To assist junior field officers in checking the warehouse account whenever possible.
7. To report to the field officer in charge all cases of apparent violation of the Regulations.
8. To keep strictly confidential all information reported to or acquired by the field assistant in the performance of his duties.

IV Forms

The following is a list of forms used by warehousemen, dealers, or field assistants in connection with the 1941-42 flue-cured tobacco marketing quota program:

Form 41- Tob-No.	Title	To be prepared by
45	Within Quota Marketing Card Within Quota Memorandum of Sale	County Office Warehouseman, scrap receiving point and Field Assistant
46	Excess Marketing Card Excess Memorandum of Sale	County Office Field Assistant
56	Marketing Quota Regulations	Issued by the Secretary
58	Report of Indicated Violation	Person reporting
61	Marketing Quota Instructions	(Previously issued)
62	Register of Suspended Sales	Field Assistant and Warehouseman
63	Record Book of Scrap Tobacco	Scrap Receiving Point
64	Bill of Nonwarehouse Sale	Warehouseman and Dealer
65	Dealer's Record Book	Dealer, Warehouseman and Field Assistant
66	Auction Warehouse Report	Warehouseman
67	Report of Penalties	Warehouseman and Dealer
68	Memorandum of Sales Cleared Without Marketing Card	Field Assistant
69	Field Assistant's Daily Report	Field Assistant
70	Correction of Memorandum of Sale	Field Assistant
73	Market Sales Card	Field Assistant
75	Authorization to Issue Within Quota Memoranda of Sale	Warehouseman, scrap re- ceiving point operator, field assistant, and field officer
80	County Office Instructions	(Previously issued)

FORMS 41-TOB-45 AND 41-TOB-46, MARKETING CARD AND MEMORANDUM OF SALE

County offices will issue to the operator of each farm having tobacco available for marketing a "Within Quota Marketing Card" or an "Excess Marketing Card". Each marketing card contains ten memoranda of sale, which will be issued as provided below to identify each marketing of tobacco from the farm.

When a farmer calls at the warehouse office for his check, he should present his marketing card to the field assistant, who will issue a memorandum of sale. In the absence of a field assistant, a warehouseman or his representative may issue a within quota memorandum of sale, provided the warehouseman or his representative has been so authorized on Form 41-Tob-75. All memoranda of sale issued by a warehouseman or his representative will be checked against the warehouse records and initialed by a field assistant.

In issuing memoranda of sale from within quota marketing cards (Form 41-Tob-45) the field assistant, warehouseman (or his representative) will enter the name of the warehouse (or dealer's name, registration number and state in case of a nonwarehouse purchase by a dealer) date issued, the signature of the person issuing the memoranda, date of sale (if memorandum of sale is not issued on the day of sale), warehouse bill number, pounds sold, and gross price in the appropriate spaces on the "Purchaser's Copy" of the memorandum of sale. The warehouse bill number, pounds sold, gross price, name of warehouse (or dealer's name and registration number and state) and the date memorandum issued will be entered in the appropriate spaces on the "County Office Copy" of the memorandum of sale. In the appropriate spaces on the inside cover of the marketing card, stamp the name and address of the warehouse and the date and enter the number of pounds covered by the memorandum of sale. (In case of a nonwarehouse purchase by a dealer, enter the name of the dealer, registration number and the date in lieu of the stamp used for warehouse sales.) The field assistant who issues or checks the memorandum of sale will ascertain that the name of the farm operator and the name and address of the county agricultural conservation association have been entered on the memorandum of sale. The warehouse bill will be stamped with the warehouse stamp to indicate that a memorandum of sale has been issued.

Only field assistants are authorized to issue memoranda of sale from excess marketing cards (Form 41-Tob-46). The field assistant will follow the procedure outlined above in issuing memoranda of sale from excess marketing cards, and in addition will enter in the appropriate spaces the pounds subject to penalty and the amount of penalty. If the percent excess is not shown on the excess memorandum of sale it will be obtained from the inside cover of the excess marketing card. The pounds subject to penalty and the amount of penalty will be computed by both the field assistant and the warehouseman (or his representative) or dealer (in case of a nonwarehouse purchase by a dealer). The field assistant will initial the excess memorandum of sale. After verifying the computation the warehouseman (or his representative) or the dealer will also initial the excess memorandum of sale.

All memoranda of sale issued by warehousemen and their representatives will be delivered to the field assistant upon his request. At the end of each sale day the field assistant will forward the "County Office Copy" of all memoranda of sale with the "Field Assistant's Daily Report" to the field officer in charge. The "Purchaser's Copy" of the memoranda of sale will be delivered to the warehouseman and should be kept by him, together with other records, as provided in Sections 25, 26, and 32 of the Regulations.

If any erasure has been made on the marketing card, no memorandum of sale will be issued from such marketing card. If any alteration has been made on the marketing card, no memorandum of sale will be issued unless such alteration has been verified and initialed by a field assistant.

No memorandum of sale will be issued unless it is presented with the marketing card. If any memorandum of sale is missing from a marketing card and no entry has been made for that memorandum on the inside cover of the marketing card, the marketing card will be considered void and will not be acceptable until the proper entries have been made.

If the quantity of tobacco previously identified by memoranda of sale issued from any within quota marketing card is in excess of the number of pounds assigned to the card, the farm operator will be required to sign the "Operator's Certificate" on the back of the memorandum of sale. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If any person other than the farm operator presents a marketing card, a memorandum of sale may not be issued unless the "Authorization For Agent" on the back of such memorandum has been signed by the farm operator. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If a marketing card is presented for the issuance of a memorandum of sale to identify a marketing of tobacco and the field assistant or warehouseman (or his representative) has reason to doubt that the tobacco was produced on the farm for which the marketing card was issued, he should require the farm operator to sign the "Operator's Certificate" on the back of the memorandum of sale. If the farm operator refused to sign the "Operator's Certificate" on the memorandum or if the signature does not agree with the signature appearing on the inside cover of the marketing card, no memorandum of sale will be issued and the field assistant should forward the marketing card to the field officer in charge.

If the marketing quota has been entered on the inside cover of any excess marketing card, the total of all memoranda of sale issued from such card may not exceed the marketing quota assigned to such card.

FORM 41-TOB-58, REPORT OF INDICATED VIOLATION

Form 41-Tob-58, Report of Indicated Violation, is for use by a field assistant, or any other individual who has information which leads him to

believe that any tobacco has been or is being marketed under the marketing card for a particular farm which actually was produced on a different farm. This form may be used to report information indicating that any effort has been made or is being made to evade the payment of penalty on the marketing of excess farm tobacco.

In preparing Form 41-Tob-58, the name and address of the county agricultural conservation association or the field assistant's name and the market will be entered in the upper right-hand corner. The names and addresses of all persons involved and all information available relative to the indicated violation will be entered in the spaces provided on the form. The person reporting will sign in the space provided, enter the date and his title in the appropriate spaces and forward the original and first carbon copy immediately to the field officer in charge. The second carbon copy may be retained by the person reporting.

FORM 41-TOB-62, REGISTER OF SUSPENDED SALES

A record of suspended farm sales will be maintained for each warehouse on Form 41-Tob-62, Register of Suspended Sales. This register consists of a book of 50 pages, in duplicate, and no book will be used at more than one warehouse. The field assistant will stamp the name of the warehouse and market on the "Record of Issuance of Register of Suspended Sales" and forward such form to the field officer in charge.

Each warehouse bill covering "farm tobacco" for which a memorandum of sale has not been issued by the end of the sale day will be presented to the field assistant who will stamp such bill "Suspended" and enter on the warehouse bill his initials and the serial number of the Register of Suspended Sales on which the suspended sale is listed. The field assistant will enter in the spaces provided on the Register of Suspended Sales the name of the warehouse and market and the date of the sale day covered by the report. The warehouse bill number, the name appearing on the warehouse bill, the total pounds sold and the gross price will be entered on the Register of Suspended Sales. The total of the columns headed "Pounds" and "Gross Price" will be entered in the spaces provided.

The warehouseman or his authorized representative will check the register of suspended sales and warehouse bills to be sure that no resales have been listed. After completion of this check a warehouse representative and the field assistant will each sign the Register of Suspended Sales. The original will be detached by the field assistant and forwarded, with the "Field Assistant's Daily Report" to the field officer in charge. The official records of clearance of suspended sales will be maintained in the field office but a reference record will be maintained at the warehouse.

If a marketing card is presented to a field assistant for the purpose of obtaining a memorandum of sale to cover a marketing of tobacco which has been listed on the register of suspended sales, he will issue such memorandum of sale and stamp both the "Purchaser's Copy" and the "County Office Copy" of the memorandum of sale "Suspended", in order to keep them separate from the

current day's sales, and will enter on the register of suspended sales the date issued and the serial number of the memorandum of sale. The "Purchaser's Copy" of the memorandum of sale will be delivered to the warehouseman by the field assistant.

If a field assistant is not available, the warehouseman (or his representative) may issue a memorandum of sale from a within quota marketing card as outlined above to cover a marketing of tobacco which has been listed on the register of suspended sales. Both the "Purchaser's Copy" and the "County Office Copy" of such memoranda of sale issued by the warehouseman (or his representative) will be attached to the "Register of Suspended Sales" until removed by the field assistant.

If a memorandum of sale is not issued within four weeks after the date of marketing of the tobacco, the field assistant will prepare Form 41-Tob-68, Memorandum of Sale Cleared Without Marketing Card, as hereinafter provided and will enter the date and serial number of the memorandum of sale cleared without marketing card on the register of suspended sales.

FORM 41-TOB-63, RECORD OF SCRAP TOBACCO

Field assistants will issue Form 41-Tob-63, Record of Scrap Tobacco, to the operator of regular scrap tobacco receiving points which have been authorized on Form 41-Tob-75 to issue within quota memoranda of sale. Instructions for the use of Form 41-Tob-63 are contained on the inside cover of record book and in Supplement No. 1 to these instructions.

FORM 41-TOB-64, BILL OF NONWAREHOUSE SALE

Forms 41-Tob-64, Bill of Nonwarehouse Sale, are prepared in books of 25 and a book will be issued by the field assistant upon request by a dealer. In issuing these books the field assistant will enter the name of the dealer, his registration number and state and his permanent address on the outside cover of the book and on the receipt for "Bill of Nonwarehouse Sale Book". The receipt will be detached by the field assistant and forwarded to the field officer in charge.

The instructions for preparation of Bills of Nonwarehouse Sale are contained on the inside cover of the Bill of Nonwarehouse Sale Book and should be called to the attention of the dealer. Form 41-Tob-64, Bill of Nonwarehouse Sale will be prepared as follows:

1. Enter the date and the name of the state and county wherein the farm is located, together with the farm serial number in the space provided.
2. Enter in item 1 the name and address of the farm operator.
3. Enter in item 2 the name of the dealer and his registration number and state. Also, enter the name of the person making the purchase if other than the dealer.

4. Enter in item 3 the pounds sold and the gross price. The serial number of the memorandum of sale will be entered by the field assistant or warehouseman who issues the memorandum of sale.
5. The farm operator and the buyer will sign the certification on the Bill of Nonwarehouse Sale and the post card copy of the Bill of Nonwarehouse Sale will be detached and mailed by the farm operator not later than the day following the date of sale. The dealer will present the original of the Bill of Nonwarehouse Sale to a field assistant or warehouseman (or his representative) together with the marketing card issued for the farm for the issuance of a memorandum of sale. The field assistant will forward all original bills of nonwarehouse sale to the field officer in charge.

FORM 41-TOB-65, DEALER'S RECORD

Each dealer who purchases tobacco from farmers at any place other than an auction warehouse sale, or who resells (in the form in which farm tobacco is ordinarily sold) more than ten percent of the tobacco purchased by him will keep a record and make reports on Form 41-Tob-65, Dealer's Record, showing his purchases and resales of tobacco. The dealer will obtain Form 41-Tob-65 from a field assistant of the Marketing Quota Section. The dealer will supply the information required for the "Receipt for Dealer's Record" and when all the necessary information has been entered, the dealer and the field assistant will sign in the spaces provided on the receipt and the field assistant will detach the receipt and forward it to the field officer in charge.

All purchases and resales of flue-cured tobacco made by the dealer will be entered in the Dealer's Record in accordance with the instructions contained on the inside front cover. In making entries on any Dealer's Record the field assistant or warehouseman should be careful to see that the back cover of the record book is properly folded under the page on which entries are being made to avoid making impressions on the carbon copies of other pages. Both the warehouseman and field assistant should see that the cumulative total of all resales of the dealer are never in excess of the total purchases.

If any dealer purchases farm tobacco that is subject to penalty the field assistant will enter the amount of penalty in the column headed "Name and Signature and Amount of Penalty, if any" following his signature.

If any dealer resells tobacco which was produced prior to 1941, such fact should be clearly shown on the Dealer's Record.

All Forms 41-Tob-65 on which entries have been made will be signed by the dealer and the yellow copies (41-Tob-35a) will be forwarded to the Marketing Quota Section not later than the end of the calendar week next following the week in which the transactions occurred. The white copies (41-Tob-65) will be retained in the record book as the dealer's permanent record.

FORM 41-TOB-66, AUCTION WAREHOUSE REPORT

Warehousemen will prepare Form 41-Tob-66, Auction Warehouse Report for each sale day summarizing the day's business. This form will be prepared as follows:

1. Enter the date of the sale day covered by the report, the name of the warehouse, the warehouse registration number and state and the market in the spaces provided.
2. Enter the registration number and state and the name of each buyer, dealer and other warehouseman who purchased or resold tobacco at auction during the sale day. The total pounds purchased, the gross price of purchases, the total pounds resold and the gross price of resales for each dealer will be entered opposite such dealer's name and registration number in the appropriate columns.
3. Enter in the line numbered "1" (near the bottom of the report) the total pounds purchased, gross price of purchases, total pounds resold and gross price of resales for all leaf tobacco handled through the warehouse leaf account for the sale day. Do not include any floor sweepings in this item.
4. Enter in the line numbered "2" the number of pounds and gross price of all floor sweepings (bundles, leaves or accumulation of tobacco) sold by the warehouse on this floor on this sale day.
5. Enter in the line numbered "3" the total of all the entries appearing above.
6. Enter in the line numbered "4" the result obtained by subtracting Resales from Purchases.
7. Enter below the line numbered "5" the total pounds purchased, the gross price, total pounds resold and the gross price of resales of all tobacco purchased or resold for the warehouse leaf account at other warehouses and all tobacco purchased from or resold to dealers for the warehouse leaf account, together with the registration number and state and name of such dealer or other warehouse.
8. Enter the weight of the floor sweepings accumulated during this sale day in the space provided at the bottom of the report.

The warehouseman or his authorized representative will sign the report in the space provided and forward the original to the Marketing Quota Section not later than the end of the next following calendar week. The carbon copy will be retained in the warehouse files and will be used by junior field officers in checking the warehouse account.

FORM 41-TOB-67, REPORT OF PENALTIES

Each warehouseman and dealer will prepare each week Form 41-Tob-67, Report of Penalties. There should be listed on this report information with respect to each Form 41-Tob-46, Memorandum of Sale, and each Form 41-Tob-68, Memorandum of Sale Cleared Without Marketing Card issued during the week showing tobacco subject to penalty. If no penalty memoranda are issued during any week, the report on Form 41-Tob-67 for that week need not be made unless specifically requested by the Marketing Quota Section. The Report of Penalties will be prepared as follows:

1. Enter the date of the last day of the week covered by the report, the name and address of the warehouse or dealer and the registration number and state in the spaces provided near the top of the report.
2. Enter in the appropriate columns the name of the farm operator, the serial number of each excess memorandum of sale (including the letter preceding the serial number) and the serial number of each memorandum of sale cleared without marketing card, the date of the excess memorandum of sale or the memorandum of sale cleared without marketing card was issued by the field assistant, the total pounds sold, gross price, the percent excess, and the amount of penalty. (The amount of penalty is determined by multiplying the number of pounds sold by the percent excess and the result by ten cents per pound.)
3. Total the columns headed "Total Pounds", "Gross Price", and "Penalty" and enter the results in the spaces provided.
4. Enter in the certification only the serial numbers of those memoranda listed on the report wherein an amount equivalent to the penalty was not deducted from the purchase price paid the producer but is being paid by the warehouse. Do not enter the serial numbers of any memoranda listed on the report wherein an amount equivalent to the penalty was deducted from the purchase price paid the producer.
5. The Report of Penalties will be signed by the warehouseman or his authorized representative, or by the dealer. The original of the report, accompanied by the amount of penalty shown to be due, will be forwarded to the Marketing Quota Section not later than the end of the week next following the calendar week covered by the report. All checks, drafts or money orders covering penalties should be made payable to the "Treasurer of the United States". The carbon copy will be retained by the warehouseman or dealer.

FORM 41-TOB-68, MEMORANDUM OF SALE CLEARED WITHOUT MARKETING CARD

If no memorandum of sale is obtained within four weeks after the marketing of any lot of "farm tobacco" at an auction warehouse sale the field

assistant will issue Form 41-Tob-68, Memorandum of Sale Cleared Without Marketing Card. These forms are contained in books of 20, in triplicate, and no book will be used at more than one warehouse. The field assistant will stamp the name and address of the warehouse and enter the date issued on the "Record of Issuance of Memorandum of Sale Cleared Without Marketing Card" and forward such record to the field officer in charge.

In issuing memoranda of sale cleared without marketing card the field assistant will enter the name and address of the producer, name of county, name of warehouse, date of sale, warehouse bill number, suspension number, gross price, pounds sold, and the amount of penalty in the appropriate spaces. The warehouseman or his representative will check the memorandum of sale cleared without marketing card and will place his initials by the field assistant's signature. The "county office copy" will be mailed to the field officer with the field assistant's daily report and the "warehouse copy" will be delivered to the warehouseman or his representative. The "permanent copy" will remain in the book. The date and serial number of the memorandum of sale cleared without marketing card will be entered on Form 41-Tob-62, Register of Suspended Sales.

FORM 41-TOB-69, FIELD ASSISTANT'S DAILY REPORT

A report on Form 41-Tob-69, Field Assistant's Daily Report, will be prepared covering the sales made by each warehouse each sale day. The name of the warehouse and market, the date of the sale day covered by the report and the warehouse registration number and state will be entered in the spaces provided.

The warehouse recap showing the number of pounds and price of the gross warehouse sale, (including all resales and all farm sales) will be entered in the appropriate spaces in Section I. If available, the warehouseman or his representative, should initial these entries.

The number of memoranda issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for this sale day will be entered in Section II. (Totals of Forms 41-Tob-45, 41-Tob-46, 41-Tob-62, and 41-Tob-68 will be entered separately in the appropriate spaces).

The total number of memoranda issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for previous sale days which have been cleared from suspension since the last preceding report will be entered in Section III.

The serial number of each memorandum of sale subject to penalty and each memorandum of sale cleared without marketing card will be entered in Section IV.

In preparing the "daily report" the field assistant will total separately all Forms 41-Tob-45, 41-Tob-46, and 41-Tob-68. Each of these forms will be sorted in groups of 100. If any group contains fewer than 100 forms, the exact number of such forms will be entered on the adding machine tapes used in

totaling the pounds and price. All memoranda of sale will be retained in the order in which they were added to **facilitate checking** the items on the tapes. Each adding machine tape will be folded around the applicable memoranda of sale and will be held in place by rubber bands.

The field assistant will enter the date of the last preceding field assistant's report in the space provided in Section III and the weight of the floor sweepings accumulated on the warehouse floor this sale day in the appropriate space at the bottom of the form. He will then enter the date, sign the report, and forward the original and first carbon copy of the field assistant's daily report, the register of suspended sale, the county office copy of all memoranda of sale and memoranda of sale cleared without marketing card issued and the adding machine tapes used in determining the totals for the report to the field officer in charge. The field assistant will retain the second carbon copy of the report. Junior field officers will check the reports of field assistants and assist in the preparation of such reports as time permits after the completion of other duties.

FORM 41-TOB-70, CORRECTION OF MEMORANDUM OF SALE

Form 41-Tob-70 is to be used by field assistants for correcting memoranda of sale on which any error was made at the time of issuance. In preparing this form the field assistant will enter the Form number (45, 46, or 68) of the memorandum which is in error, the serial number of such memorandum, date issued, date of sale and the warehouse bill number in the spaces provided. In the box appearing beneath the word "From" the field assistant will enter the information shown on the original memorandum of sale. In the box beneath the word "To" the field assistant will enter the correct information. The name of the farm operator, address of the county agricultural association and farm serial number, and the reason the correction is being made will be entered in the spaces provided. After signing and entering the current date the field assistant will deliver the "Warehouse Copy" to the warehouseman and forward the "Marketing Quota Section Copy" and "County Office Copy" to the field officer in charge.

FORM 41-TOB-73, MARKET SALES CARD

Forms 41-Tob-73 are used by the Agricultural Marketing Service and the Marketing Quota Section to obtain current market information. It is essential that these forms be completed and mailed promptly. One field assistant on each market will prepare two Forms 41-Tob-73, one card will be mailed to the Tobacco Market News, Agricultural Marketing Service, and the other to the Marketing Quota Section. Such person will stamp the name of each warehouse and market in the spaces provided. The total pounds sold and the gross price paid at each warehouse at which sales were held during the day will be entered in the appropriate spaces. If more than one card is required, each card should be numbered (i.e., 1 of 2 or 2 of 2). The field assistant will then affix his signature and mail the forms immediately.

FORM 41-TOB-75, AUTHORIZATION TO ISSUE WITHIN QUOTA MEMORANDA OF SALE

Each warehouseman with the aid of a field assistant will prepare Form 41-Tob-75 in triplicate. These forms should be completed prior to the opening of the markets.

The name of the warehouse or dealer (in case of a scrap tobacco receiving point), Registration No. and State and address of the warehouse or scrap tobacco receiving point will be entered in the spaces provided. The form of organization (corporation, partnership or sole proprietorship) will be shown by a check mark. The names, titles, and addresses of the officials and employees will be entered in the spaces provided.

The names, signatures, and titles of the persons designated to issue within quota memoranda of sale on behalf of the warehouseman or dealer will be entered in Section B above the signature of the official making the designations. The field assistant will affix his signature and forward all three copies to the field officer in charge.

After approving the authorization the field officer will enter the date and affix his signature. One copy of the form will be returned to the warehouseman or dealer, one copy will be forwarded to the Marketing Quota Section, and the third copy will be retained in the field office.

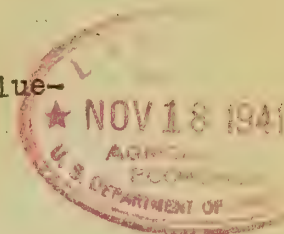
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41-Tob-61 - Supplement 1
(Flue-cured)

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

Supplement 1 to Marketing Quota Instructions, Flue-
cured Tobacco, 1941-42 Marketing Year



Scrap Tobacco

This supplement to the instructions sets forth the manner of handling records and reports covering scrap tobacco. The responsibilities of scrap tobacco receiving points, truckers and dealers, and field assistants are outlined in that order.

SECTION V. SCRAP TOBACCO RECEIVING POINT

The responsibilities of scrap tobacco receiving points with respect to records, reports and liability for penalties are as follows:

1. To obtain authorization to issue within quota memoranda of sale on Form 41-Tob-75, "Authorization to Issue Within Quota Memoranda of Sale."
2. To obtain Form 41-Tob-64, "Bill of Nonwarehouse Sale", and issue a memorandum of sale with respect to each lot of scrap tobacco produced on the farm for which a within quota marketing card was issued and delivered to the receiving point by a dealer or trucker and directly by the farmer producing such tobacco. (In case any scrap tobacco is received from a farm for which an excess marketing card has been issued the memorandum of sale covering such tobacco is to be issued by a field assistant).
3. To keep records so as to show the name of the operator of the farm on which each lot of scrap tobacco received by the receiving point was purchased and the name, if any, of the dealer or trucker delivering such tobacco.
4. To make appropriate entries on Forms 41-Tob-63, "Record of Scrap Tobacco", showing for each day the amount of tobacco received from each trucker or dealer and from farmers. (Pending receipt of Form 41-Tob-63, Form 41-Tob-65, "Dealer's Record" will be used for this purpose).
5. To forward to the Marketing Quota Section, Agricultural Adjustment Administration, Washington, D. C., the reports on Form 41-Tob-63 (or Form 41-Tob-65) prepared during each week not later than the end of the following calendar week.

6. To submit with the report for each week Form 41-Tob-63 (or Form 41-Tob-65) the original copies of all Bills of Nonwarehouse Sale issued with respect to scrap tobacco covered by the report.
7. To maintain records as provided in Section 26 of the regulations (Form 41-Tob-56) and to make such records available for examination upon request by any representative of the Marketing Quota Section.

VI. TRUCKERS AND DEALERS

The responsibilities of truckers and dealers delivering scrap tobacco to receiving points with respect to records and reports are as follows:

1. To execute, together with the operator of the farm from whom the tobacco was purchased, a Bill of Nonwarehouse Sale covering each lot of scrap tobacco obtained from a farmer.
2. To hand the post card copy of the Bill of Nonwarehouse Sale to the operator of the farm as soon as it is prepared and to submit the original copy of each Bill of Nonwarehouse Sale to a person authorized to issue memoranda of sale at the receiving point at the time the scrap tobacco covered by the Bill of Nonwarehouse Sale is delivered to the receiving point.

VII. FIELD ASSISTANTS

The responsibilities of field assistants with respect to records and reports of scrap tobacco are as follows:

1. To assist in the preparation of Form 41-Tob-75, "Authorization to Issue Memoranda of Sale", for each scrap tobacco receiving point eligible for such authorization under the regulations.
2. To issue Form 41-Tob-63 (or Form 41-Tob-65) and explain the use and preparation of such form.
3. To make a periodic check of the memoranda of sale, Bill of Nonwarehouse Sale, and other records of each scrap tobacco receiving point, and to issue memoranda of sale with respect to scrap tobacco received from farms for which excess marketing cards have been issued.
4. To report to the field officer in charge all cases of apparent violation of the regulations including any failure to make and keep complete and accurate records.

5. To keep strictly confidential all information reported to or acquired by field assistants in the performance of their duties.

VIII. FORMS

The following forms will be used in connection with the purchase of scrap tobacco:

1. Form 41-Tob-45, "Within Quota Marketing Card", and Memoranda of Sale issued therefrom. The memoranda of sale will be issued only by a person authorized to issue memoranda of sale on Form 41-Tob-75 and then only at the receiving point. The memoranda of sale for scrap tobacco will be prepared in accordance with the instructions contained in Form 41-Tob-61 "Marketing Quota Instructions, Flue-cured Tobacco", except that the notation "Scrap" should be made on both copies of the memorandum of sale and on the inside front cover of the marketing card beside the entry of the pounds. The "Operator's Certificate" on each memorandum of sale should be executed by the operator and the "Authorization for Agent" on the back of the memorandum should be executed in any case where the operator is not present at the time the memorandum is issued.
2. Form 41-Tob-46, "Excess Marketing Card." Memoranda of sale from excess marketing cards may be issued only by a field assistant.
3. Form 41-Tob-75, "Authorization to Issue Within Quota Memoranda of Sale." To be prepared in triplicate as provided on the form.
4. Form 41-Tob-64, "Bill of Nonwarehouse Sale". To be prepared by the farm operator and by the person obtaining the tobacco from the farm operator (the trucker or the dealer in cases where the tobacco is picked up at the farm, or a person at the receiving point in case the tobacco is delivered to the receiving point by the farmer). The word "Scrap" should be written at the top of each bill, and the person issuing the memorandum of sale corresponding to each Bill of Nonwarehouse Sale will show in the space provided on the bill the serial number of the memorandum of sale. The original copies of all Bills of Nonwarehouse Sale will be forwarded to the Marketing Quota Section together with the weekly report on Form 41-Tob-63 or Form 41-Tob-65, reporting the scrap tobacco covered by the bills.
5. Form 41-Tob-63, "Record of Scrap Tobacco". To be prepared in accordance with the instructions on the inside cover of the form. (Pending delivery of this form to scrap tobacco receiving points, Form 41-Tob-65, "Dealer's Record" will be used. This report will be prepared in accordance with the attached page of instructions which should be stapled to the inside front cover of the Dealer's Record over the present instructions for preparation of the form).

INSTRUCTIONS FOR PREPARING FORM 41-Tob-65 AS A SCRAP TOBACCO REPORT

(These instructions should be attached to the inside front cover of the Dealer's Record and followed in preparing reports covering scrap tobacco)

1. This record should be kept and reports should be filed weekly for each scrap tobacco receiving point.
2. Enter in the column headed "Date" the date the scrap tobacco was received.
3. In the column headed "Name and signature and amount of penalty, if any" (a) in case of scrap tobacco delivered by a trucker or dealer have such trucker or dealer subscribe his signature; (b) in the line on the report showing the scrap tobacco delivered directly by farmers to the receiving point during each day enter the word "Farmers"; and (c) in either case enter the number of Bills of Nonwarehouse Sale covering the scrap tobacco shown on that line at the right edge of the column along side the signature or the word "Farmers".
4. Enter in column 3 the registration number and State of the dealer from whom the tobacco is received, provided the tobacco so delivered is covered by a Revenue invoice, otherwise the word "None" should be entered in this column.
5. Enter in the column headed "Purchases" the total pounds and the amount of money paid to growers for the scrap tobacco as shown on the Bills of Nonwarehouse Sale and memoranda of sale covered by that line of the report. (No entries will be made in this column with respect to scrap tobacco accumulated in the form of warehouse floor sweepings as defined in the regulations).
6. Enter in the column headed "Resales" the pounds of tobacco as weighed at the receiving point and the amount paid to the trucker or dealer delivering the scrap tobacco (including warehouse floor sweepings). No entry will be made in this column with respect to tobacco delivered directly to the receiving point by farmers.
7. The original will remain in the book and the carbon copy (41-Tob-65a) of each page on which entries have been made should be signed and forwarded, together with the originals of the Bills of Nonwarehouse Sale, to the Marketing Quota Section, A. A. A., Washington, D. C., not later than the end of the calendar week following the week in which the transactions occurred.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
MARKETING QUOTA SECTION

MARKETING QUOTA INSTRUCTIONS

(Burley, Dark Air-cured, and Fire-cured Tobacco, 1941-42 Marketing Year)

These instructions set forth the manner of handling records and reports used in connection with the marketing quota program (Burley, Dark Air-cured, and Fire-cured tobacco, 1941-42 marketing year). The responsibilities of warehousemen, dealers and field assistants are outlined in that order. Section IV of these instructions lists the forms and reports to be used, together with instructions for the preparation of such forms and reports.

I. Warehousemen

The responsibilities of warehousemen with respect to records, reports and payment of penalties are as follows:

1. To obtain a memorandum of sale (or a memorandum of sale cleared without marketing card) to cover each marketing of farm tobacco through the warehouse.
2. To obtain Form 41-Tob-64, Bill of Nonwarehouse Sale and a memorandum of sale for each lot of tobacco purchased by the warehouse from a farmer at any place other than a warehouse auction sale.
3. To obtain a listing on Form 41-Tob-62, Register of Suspended Sales to cover any marketing of farm tobacco at a warehouse sale that is not covered by a memorandum of sale by the end of the sale day.
4. To keep records so as to show the name of the person (and in the case of a sale for a farmer the name of the operator of the farm on which the tobacco was produced) for whom each lot of tobacco is marketed.
5. To keep records so as to identify all purchases and resales made for the warehouse leaf account and to maintain a separate account with respect to the amount of floor sweepings accumulated and the disposition of such floor sweepings.
6. To make appropriate entries on Forms 41-Tob-65, Dealer's Record, showing the total purchases and resales made by each dealer during each sale day at the warehouse.

7. To prepare a summary of each day's business on Form 41-Tob-66, Auction Warehouse Report.
8. To prepare Form 41-Tob-67, Report of Penalties, for each week in which any sales are made subject to penalty.
9. To submit to the Marketing Quota Section, Agricultural Adjustment Administration, Washington, D. C., all reports prepared during each week on Form 41-Tob-66 and Form 41-Tob-67 not later than the end of the next following calendar week, and to remit with such reports the penalty due.
10. To compute the amount of penalty on each excess memorandum of sale and each memorandum of sale cleared without marketing card.
11. To keep the check register or the check stubs so as to show thereon the serial number of the memorandum of sale (or memorandum of sale cleared without marketing card) or the serial number of the warehouse bill(s) identifying each marketing of farm tobacco for which a check is written.
12. To maintain records as provided under Section 25 of the Regulations and to make such records available for examination upon request by any representative of the Marketing Quota Section.

II Dealers

The responsibilities of dealers with respect to records, reports, and payment of penalties are as follows:

1. To obtain a memorandum of sale to cover each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
2. To obtain Form 41-Tob-64, Bill of Nonwarehouse Sale, for each lot of tobacco purchased from a farmer at any place other than a warehouse auction sale.
3. To present the original of all bills of nonwarehouse sale to field assistants of the Marketing Quota Section for the issuance of memoranda of sale and making of entries on Form 41-Tob-65, Dealer's Record.
4. To obtain Form 41-Tob-65, Dealer's Record, from a field assistant and to keep records on such forms showing all purchases and resales. This record is to be kept by each dealer who resells (in the form in which tobacco is ordinarily sold by farmers) more than 10 percent of the tobacco purchased by him, and in the case of any dealer who resells less than 10 percent of the tobacco purchased by him the record is to be kept with respect to any tobacco which such dealer purchases from farmers at any place other than a warehouse auction sale.

5. To prepare Form 41-Tob-67, Report of Penalties, for each week in which any tobacco subject to penalty is purchased from farmers.
6. To transmit to the Marketing Quota Section not later than the end of the calendar week following the week covered thereby all reports prepared on Form 41-Tob-65a and Form 41-Tob-67 and remit with such reports the penalty due. (The yellow copy of Form 41-Tob-65a will be forwarded to the Marketing Quota Section and the white copy will be retained by the dealer).
7. To maintain records as provided under Section 26 of the Regulations, and to make such records available for examination upon request by any representative of the Marketing Quota Section.

III Field Assistants

Responsibilities of field assistants with respect to records and reports are as follows:

1. To issue memoranda of sale and memoranda of sale cleared without marketing card and to check all within quota memoranda of sale issued by warehousemen and their representatives.
2. To prepare Form 41-Tob-69, Field Assistant's Daily Report, covering each sale day for each warehouse.
3. To prepare Form 41-Tob-62, Register of Suspended Sale, listing all warehouse sales of farm tobacco which are not covered by a memorandum of sale, or a memorandum of sale cleared without marketing card, by the end of the sale day.
4. To issue Form 41-Tob-65, Dealer's Record, explain the use of such form, and to make entries thereon covering purchases made by dealers directly from farmers.
5. To supply warehousemen and dealers with all necessary forms and to assist them, insofar as time is available after performance of other duties, in maintaining records and preparing reports.
6. To assist junior field officers in checking the warehouse account whenever possible.
7. To report to the field officer in charge all cases of apparent violation of the Regulations.
8. To keep strictly confidential all information reported to or acquired by the field assistant in the performance of his duties.

IV Forms

The following is a list of the forms used by warehousemen, dealers, or field assistants in connection with the 1941-42 Burley, dark air-cured and fire-cured tobacco marketing quota program:

Form 41- Tob-No.	Title	To be prepared by
47	Within Quota Marketing Card (Burley) Within Quota Memorandum of Sale	County Office Warehouseman and Field Assistant
48	Excess Marketing Card (Burley) Excess Memorandum of Sale	County Office Field Assistant
49	Within Quota Marketing Card (Fire-cured) Within Quota Memorandum of Sale	County Office Warehouseman and Field Assistant
50	Excess Marketing Card (Fire-cured) Excess Memorandum of Sale	County Office Field Assistant
51	Within Quota Marketing Card (Dark Air-cured) Within Quota Memorandum of Sale	County Office Warehouseman and Field Assistant
52	Excess Marketing Card (Dark Air-cured) Excess Memorandum of Sale	County Office Field Assistant
57	Marketing Quota Regulations (Burley)	(Previously issued)
58	Report of Indicated Violation	Person reporting
59	Marketing Quota Regulations (Fire-cured)	(Previously issued)
60	Marketing Quota Regulations (Dark Air-cured)	(Previously issued)
61	Marketing Quota Instructions	(Previously issued)
62	Register of Suspended Sales	Field Assistant and Warehouseman
64	Bill of Nonwarehouse Sale	Warehouseman and Dealer
65	Dealer's Record Book	Dealer, Warehouseman and Field Assistant
66	Auction warehouse Report	Warehouseman
67	Report of Penalties	Warehouseman and Dealer
68	Memorandum of Sales Cleared Without Marketing Card	Field Assistant
69	Field Assistant's Daily Report	Field Assistant
70	Correction of Memorandum of Sale	Field Assistant
73	Market Sales Card	Field Assistant
75	Authorization to Issue Within Quota Memoranda of Sale	Warehouseman, Field Assistant and Field Officer

MARKETING CARDS AND MEMORANDA OF SALE

County offices will issue to the operator of each farm having Burley, dark air-cured or fire-cured tobacco available for marketing a "Within Quota Marketing Card" or an "Excess Marketing Card". Each marketing card contains five memoranda of sale, which will be issued as provided below to identify each marketing of tobacco from the farm.

When a farmer calls at the warehouse office for his check, he should present his marketing card to the field assistant, who will issue a memorandum of sale. In the absence of a field assistant, a warehouseman or his representative may issue a within quota memorandum of sale covering a warehouse auction sale, provided the warehouseman or his representative has been so authorized on Form 41-Tob-75. All memoranda of sale issued by a warehouseman or his representative will be checked against the warehouse records and initialed by a field assistant.

In issuing memoranda of sale from within quota marketing cards the field assistant, warehouseman (or his representative) will enter the name of the warehouse (or dealer's name, registration number and state in case of a nonwarehouse purchase by a dealer) date issued, the signature of the person issuing the memoranda, date of sale (if memorandum of sale is not issued on the day of sale), warehouse bill number, pounds sold, and gross price in the appropriate spaces on the "Purchaser's Copy" of the memorandum of sale. The warehouse bill number, pounds sold, gross price, name of warehouse (or dealer's name and registration number and state) and the date memorandum issued will be entered in the appropriate spaces on the "County Office Copy" of the memorandum of sale. In the appropriate spaces on the inside cover of the marketing card, stamp the name and address of the warehouse and the date and enter the number of pounds covered by the memorandum of sale. (In case of a nonwarehouse purchase by a dealer, enter the name of the dealer, registration number and the date in lieu of the stamp used for warehouse sales.) The field assistant who issues or checks the memorandum of sale will ascertain that the name of the farm operator and the name and address of the county agricultural conservation association have been entered on the memorandum of sale. The warehouse bill will be stamped with the warehouse stamp to indicate that a memorandum of sale has been issued.

Only field assistants are authorized to issue memoranda of sale from excess marketing cards. The field assistant will follow the procedure outlined above in issuing memoranda of sale from excess marketing cards, and in addition will enter in the appropriate spaces the pounds subject to penalty and the amount of penalty. If the percent excess is not shown on the excess memorandum of sale it will be obtained from the inside cover of the excess marketing card. The pounds subject to penalty and the amount of penalty will be computed by both the field assistant and the warehouseman (or his representative) or dealer (in case of a nonwarehouse purchase by a dealer). The field assistant will initial the excess memorandum of sale. After verifying the computation the warehouseman (or his representative) or the dealer will also initial the excess memorandum of sale.

All memoranda of sale issued by warehousemen and their representatives will be delivered to the field assistant upon his request. At the end of each sale day the field assistant will forward the "County Office Copy" of all memoranda of sale with the "Field Assistant's Daily Report" to the field officer in charge. The "Purchaser's Copy" of the memoranda of sale will be delivered to the warehouseman and should be kept by him, together with other records, as provided in Sections 25, 26, and 32 of the Regulations.

If any erasure has been made on the marketing card, no memorandum of sale will be issued from such marketing card. If any alteration has been made on the marketing card, no memorandum of sale will be issued unless such alteration has been verified and initialed by a field assistant.

No memorandum of sale will be issued unless it is presented with the marketing card. If any memorandum of sale is missing from a marketing card and no entry has been made for that memorandum on the inside cover of the marketing card, the marketing card will be considered void and will not be acceptable until the proper entries have been made.

If the quantity of tobacco previously identified by memoranda of sale issued from any within quota marketing card is in excess of the number of pounds assigned to the card, the farm operator will be required to sign the "Operator's Certificate" on the back of the memorandum of sale. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If any person other than the farm operator presents a marketing card, a memorandum of sale may not be issued unless the "Authorization For Agent" on the back of such memorandum has been signed by the farm operator. The person who presents the marketing card may sign as agent for the farm operator, provided his address is placed below his signature.

If a marketing card is presented for the issuance of a memorandum of sale to identify a marketing of tobacco and the field assistant or warehouseman (or his representative) has reason to doubt that the tobacco was produced on the farm for which the marketing card was issued, he should require the farm operator to sign the "Operator's Certificate" on the back of the memorandum of sale. If the farm operator refuses to sign the "Operator's Certificate" on the memorandum or if the signature does not agree with the signature appearing on the inside cover of the marketing card, no memorandum of sale will be issued and the field assistant should forward the marketing card to the field officer in charge.

If the marketing quota has been entered on the inside cover of any excess marketing card, the total of all memoranda of sale issued from such card may not exceed the marketing quota assigned to such card.

FORM 41-TOB-58, REPORT OF INDICATED VIOLATION

Form 41-Tob-58, Report of Indicated Violation, is for use by a field assistant, or any other individual who has information which leads him to believe that any tobacco has been or is being marketed under the marketing card for a particular farm which actually was produced on a different farm. This form may be used to report information indicating that any effort has been made or is being made to evade the payment of penalty on the marketing of excess farm tobacco.

In preparing Form 41-Tob-58, the name and address of the county agricultural conservation association or the field assistant's name and the market will be entered in the upper right-hand corner. The names and addresses of all persons involved and all information available relative to the indicated violation will be entered in the spaces provided on the form. The person reporting will sign in the space provided, enter the date and his title in the appropriate spaces and forward the original and first carbon copy immediately to the field officer in charge. The second carbon copy may be retained by the person reporting.

Form 40-Tob-34, Report of Indicated Violation may be used in lieu of Form 41-Tob-58, Report of Indicated Violation.

FORM 41-TOB-62, REGISTER OF SUSPENDED SALES

A record of suspended farm sales will be maintained for each warehouse on Form 41-Tob-62, Register of Suspended Sales. This register consists of a book of 50 pages, in duplicate, and no book will be used at more than one warehouse. The field assistant will stamp the name of the warehouse and market on the "Record of Issuance of Register of Suspended Sales" and forward such form to the field officer in charge.

Each warehouse bill covering "farm tobacco" for which a memorandum of sale (or a memorandum of sale cleared without marketing card) has not been issued by the end of the sale day will be presented to the field assistant who will stamp such bill "Suspended" and enter on the warehouse bill his initials and the serial number of the Register of Suspended Sales on which the suspended sale is listed. The field assistant will enter in the spaces provided on the Register of Suspended Sales the name of the warehouse and market and the date of the sale day covered by the report. The warehouse bill number, the name appearing on the warehouse bill, the total pounds sold and the gross price will be entered on the Register of Suspended Sales. The total of the columns headed "Pounds" and "Gross Price" will be entered in the spaces provided.

The warehouseman or his authorized representative will check the register of suspended sales and warehouse bills to be sure that no resales have been listed. After completing this check a warehouse representative and the field assistant will each sign the Register of Suspended Sales. The original will be detached by the field assistant and forwarded, with the "Field Assistant's Daily Report" to the field officer in charge. The official records of clearance of suspended sales will be maintained in the field office but a reference record will be maintained at the warehouse.

If a marketing card is presented to a field assistant for the purpose of obtaining a memorandum of sale to cover a marketing of tobacco which has been listed on the register of suspended sales, he will issue such memorandum of sale and stamp both the "Purchaser's Copy" and the "County Office Copy" of the memorandum of sale "Suspended", in order to keep them separate from the current day's sales, and will enter on the register of suspended sales the date issued and the serial number of the memorandum of sale. The "Purchaser's Copy" of the memorandum of sale will be delivered to the warehouseman by the field assistant.

If a field assistant is not available, the warehouseman (or his representative) may issue a memorandum of sale from a within quota marketing card as outlined above to cover a marketing of tobacco which has been listed on the register of suspended sales. Both the "Purchaser's Copy" and the "County Office Copy" of such memoranda of sale issued by the warehouseman (or his representative) will be attached to the "Register of Suspended Sales" until removed by the field assistant.

If a memorandum of sale is not issued within four weeks after the date of marketing of the tobacco, the field assistant will prepare Form 41-Tob-68, Memorandum of Sale Cleared Without Marketing Card, as hereinafter provided and will enter the date and serial number of the memorandum of sale cleared without marketing card on the register of suspended sales.

FORM 41-TOB-64, BILL OF NONWAREHOUSE SALE

Forms 41-Tob-64, Bill of Nonwarehouse Sale, are prepared in books of 25 and a book will be issued by the field assistant upon request by a dealer. In issuing these books the field assistant will enter the name of the dealer, his registration number and state and his permanent address on the outside cover of the book and on the "Receipt for Bill of Nonwarehouse Sale Book". The receipt will be detached by the field assistant and forwarded to the field officer in charge.

The instructions for preparing Bills of Nonwarehouse Sale are contained on the inside cover of the Bill of Nonwarehouse Sale Book and should be called to the attention of the dealer. Form 41-Tob-64, Bill of Nonwarehouse Sale, will be prepared as follows:

1. Enter the date and the name of the State and county wherein the farm is located, together with the farm serial number in the space provided.
2. Enter in item 1 the name and address of the farm operator.
3. Enter in item 2 the name of the dealer and his registration number and state. Also, enter the name of the person making the purchase if other than the dealer.
4. Enter in item 3 the pounds sold and the gross price. The serial number of the memorandum of sale will be entered by the field assistant or warehouseman who issues the memorandum of sale.

5. The farm operator and the buyer will sign the certification on the Bill of Nonwarehouse Sale and the post card copy of the Bill of Nonwarehouse Sale will be detached and mailed by the farm operator not later than the day following the date of sale. The dealer will present the original of the Bill of Nonwarehouse Sale to a field assistant or warehouseman (or his representative) together with the marketing card issued for the farm for the issuance of a memorandum of sale. The field assistant will forward all original bills of nonwarehouse sale to the field officer in charge.

FORM 41-TOB-65, DEALER'S RECORD

Each dealer who purchases tobacco from farmers at any place other than an auction warehouse sale, or who resells (in the form in which farm tobacco is ordinarily sold) more than ten percent of the tobacco purchased by him will keep a record and make reports on Form 41-Tob-65, Dealer's Record, showing his purchases and resales of tobacco. The dealer will obtain Form 41-Tob-65 from a field assistant of the Marketing Quota Section. The dealer will supply the information required for the "Receipt for Dealer's Record" and when all the necessary information has been entered, the dealer and the field assistant will sign in the spaces provided on the receipt and the field assistant will detach the receipt and forward it to the field officer in charge.

All purchases and resales of Burley tobacco made by the dealer will be entered in the Dealer's Record in accordance with the instructions contained on the inside front cover. In making entries on any Dealer's Record the field assistant or warehouseman should be careful to see that the back cover of the record book is properly folded under the page on which entries are being made to avoid making impressions on the carbon copies of other pages. Both the warehouseman and field assistant should see that the cumulative total of all resales of the dealer do not exceed the total purchases.

If any dealer purchases farm tobacco that is subject to penalty the field assistant will enter the amount of penalty in the column headed "Name and Signature and Amount of Penalty, if any" following his signature.

If any dealer resells tobacco which was produced prior to 1941, such fact should be clearly shown on the Dealer's Record.

All Forms 41-Tob-65 on which entries have been made will be signed by the dealer and the yellow copies (41-Tob-65a) will be forwarded by the dealer to the Marketing Quota Section not later than the end of the calendar week next following the week in which the transactions occurred. The white copies (41-Tob-65) will be retained in the record book as the dealer's permanent record.

FORM 41-TOB-66, AUCTION WAREHOUSE REPORT

Warehousemen will prepare Form 41-Tob-66, Auction Warehouse Report for each sale day summarizing the day's business. This form will be prepared as follows:

1. Enter the date of the sale day covered by the report, the name of the warehouse, the warehouse registration number and state and the market in the spaces provided.
2. Enter the registration number and state and the name of each buyer, dealer and other warehouseman who purchased or resold tobacco at auction during the sale day. The total pounds purchased, the gross price of purchases, the total pounds resold and the gross price of resales for each dealer will be entered opposite such dealer's name and registration number in the appropriate columns.
3. Enter in the line numbered "1" (near the bottom of the report) the total pounds purchased, gross price of purchases, total pounds resold and gross price of resales for all tobacco handled through the warehouse leaf account for the sale day. Do not include any floor sweepings in this item.
4. Enter in the line numbered "2" the number of pounds and gross price of all floor sweepings (bundles, leaves or accumulation of tobacco) sold by the warehouse on this floor on this sale day.
5. Enter in the line numbered "3" the total of all the entries appearing above.
6. Enter in the line numbered "4" the result obtained by subtracting Resales from Purchases.
7. Enter below the line numbered "5" the total pounds purchased, the gross price, total pounds resold and the gross price of resales of all tobacco purchased or resold for the warehouse leaf account at other warehouses and all tobacco purchased from or resold to dealers for the warehouse leaf account, together with the registration number and state and name of such dealer or other warehouse.
8. Enter the weight of the floor sweepings accumulated during this sale day in the space provided at the bottom of the report.

The warehouseman or his authorized representative will sign the report in the space provided and forward the original to the Marketing Quota Section not later than the end of the next following calendar week. The carbon copy will be retained in the warehouse files and will be used by junior field officers in checking the warehouse account.

FORM 41-TOB-67, REPORT OF PENALTIES

Each warehouseman and dealer will prepare each week Form 41-Tob-67, Report of Penalties. There should be listed on this report information with respect to each Excess Memorandum of Sale, and each Memorandum of Sale Cleared Without Marketing Card issued during the week showing tobacco subject to penalty. If no penalty memoranda are issued during any week, the report on Form 41-Tob-67 for that week need not be made unless specifically requested

by the Marketing Quota Section. The Report of Penalties will be prepared as follows:

1. Enter the date of the last day of the week covered by the report, the name and address of the warehouse or dealer and the registration number and state in the spaces provided near the top of the report.
2. Enter in the appropriate columns the name of the farm operator, the serial number of each excess memorandum of sale (including the letter preceding the serial number) and the serial number of each memorandum of sale cleared without marketing card, the date of the excess memorandum of sale or the memorandum of sale cleared without marketing card was issued by the field assistant, the total pounds sold, gross price, the percent excess, and the amount of penalty. (The amount of penalty is determined by multiplying the number of pounds sold by the percent excess and the result by ten cents per pound in case of Burley and five cents per pound in case of dark air-cured and fire-cured.)
3. Total the columns headed "Total Pounds", "Gross Price", and "Penalty" and enter the results in the spaces provided.
4. Enter in the certification only the serial numbers of those memoranda listed on the report wherein an amount equivalent to the penalty was not deducted from the purchase price paid the producer but is being paid by the warehouse. Do not enter the serial numbers of any memoranda listed on the report wherein an amount equivalent to the penalty was deducted from the purchase price paid the producer.
5. The Report of Penalties will be signed by the Warehouseman or his authorized representative, or by the dealer. The original of the report, accompanied by the amount of penalty shown to be due will be forwarded to the Marketing Quota Section not later than the end of the week next following the calendar week covered by the report. All checks, drafts or money orders covering penalties should be made payable to the "Treasurer of the United States". The carbon copy will be retained by the warehouseman or dealer.

FORM 41-TOB-68, MEMORANDUM OF SALE CLEARED WITHOUT MARKETING CARD

If no memorandum of sale is obtained within four weeks after the marketing of any lot of "farm tobacco" at an auction warehouse sale the field assistant will issue Form 41-Tob-68, Memorandum of Sale Cleared without Marketing Card. These forms are assembled in books with 20 (in triplicate) memoranda of sale cleared without marketing card in each book and a book will be issued to each field assistant.

Forms 41-Tob-68 executed for fire-cured and dark air-cured should be changed to show a penalty at five cents per pound in place of 10 cents per pound.

In issuing memoranda of sale cleared without marketing card the field assistant will enter the name and address of the producer, name of county, name of warehouse, date of sale, warehouse bill number, suspension number, gross price, pounds sold, and the amount of penalty in the appropriate spaces.

The warehouseman or his representative will check the memorandum of sale cleared without marketing card and will place his initials by the field assistant's signature. The "county office copy" will be mailed to the field officer with the field assistant's daily report and the "warehouse copy" will be delivered to the warehouseman or his representative. The "permanent copy" will remain in the book. The date and serial number of the memorandum of sale cleared without marketing card will be entered on Form 41-Tob-62, Register of Suspended Sales.

FORM 41-TOB-69, FIELD ASSISTANT'S DAILY REPORT

A report on Form 41-Tob-69, Field Assistant's Daily Report, will be prepared covering the sales made by each warehouse each sale day. The name of the warehouse and market, the date of the sale day covered by the report and the warehouse registration number and state will be entered in the spaces provided.

The warehouse recap showing the number of pounds and price of the gross warehouse sale, (including all resales and all farm sales) will be entered in the appropriate spaces in Section I.

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for this sale day will be entered in Section II.

The number of memoranda of sale issued, number of pounds covered by such memoranda, the gross price and the amount of penalty for previous sale days which have been cleared from suspension since the last preceding report will be entered in Section III.

The serial number of each excess memorandum of sale and each memorandum of sale cleared without marketing card will be entered in Section IV.

In preparing the "daily report" the field assistant will total separately all Within Quota Memoranda of Sale, Excess Memoranda of Sale, and Memoranda of Sale Cleared Without Marketing Card. These forms will be sorted in groups of 100. If any group contains fewer than 100 forms, the exact number of such forms will be entered on the adding machine tapes used in totaling the pounds and price. All memoranda of sale will be retained in the order in which they were added to facilitate checking the items on the tapes. Each adding machine tape will be folded around the applicable memoranda of sale and will be held in place by rubber bands.

The field assistant will enter the date of the last preceding field assistant's report in the space provided in Section III and the weight of the floor sweepings accumulated on the warehouse floor this sale day in the appropriate space at the bottom of the form. He will then enter the date, sign the report, and forward the original and first carbon copy of the field assistant's daily report, the register of suspended sale, the county office copy of all memoranda of sale and memoranda of sale cleared without marketing card issued and the adding machine tapes used in determining the totals for the report to the field officer in charge. The field assistant will retain the second carbon copy of the report. Junior field officers will check the reports of field assistants and assist in the preparation of such reports as time permits after the completion of other duties.

FORM 41-TOB-70, CORRECTION OF MEMORANDUM OF SALE

Form 41-Tob-70 is to be used by field assistants for correcting memoranda of sale on which any error was made at the time of issuance. In preparing this form the field assistant will enter the Form number of the memorandum of sale which is in error, the serial number of such memorandum, date issued, date of sale and the warehouse bill number of the spaces provided. In the box appearing beneath the word "From" the field assistant will enter the information shown on the original memorandum of sale. In the box beneath the word "To" the field assistant will enter the correct information. The name of the farm operator, address of the county agricultural association and farm serial number, and the reason the correction is being made will be entered in the spaces provided. After signing and entering the current date the field assistant will deliver the "Warehouse Copy" to the warehouseman and forward the "Marketing Quota Section Copy" and "County Office Copy" to the field officer in charge.

FORM 41-TOB-73, MARKET SALES CARD

Forms 41-Tob-73 are used by the Agricultural Marketing Service and the Marketing Quota Section to obtain current market information. It is essential that these forms be completed and mailed promptly. One field assistant on each market will prepare two Forms 41-Tob-73, one card will be mailed to the Tobacco Market News, Agricultural Marketing Service, and the other to the Marketing Quota Section. Such person will stamp the name of each warehouse and market in the spaces provided. The total pounds sold and the gross price paid at each warehouse at which sales were held during the day will be entered in the appropriate spaces. If more than one card is required on any market each card should be numbered (i.e., 1 of 2 or 2 of 2). The field assistant will then affix his signature and mail the cards immediately.

FORM 41-TOB-75, AUTHORIZATION TO ISSUE WITHIN QUOTA MEMORANDA OF SALE

Each warehouseman with the aid of a field assistant will prepare Form 41-Tob-75 in triplicate. These forms should be completed prior to the opening of the markets.

The name of the warehouse, Registration No. and State and address of the warehouse will be entered in the spaces provided. The form of organization (Corporation, partnership or sole proprietorship) will be shown by a check mark. The names, titles, and addresses of the officials and employees will be entered in the spaces provided.

The names, signatures, and titles of the persons designated to issue within quota memoranda of sale on behalf of the warehouseman will be entered in Part B above the signature of the official making the designations. The field assistant will affix his signature and forward all three copies to the field officer in charge.

After approving the authorization the field officer will enter the date the authorization is effective and affix his signature. The original will be returned to the warehouseman, one copy will be forwarded to the Marketing Quota Section, and the third copy will be retained in the field office. The authority granted on Form 41-Tob-75 automatically terminates when the warehouse closes for the season.

